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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA

Dated: December 11, 2006 Signature.

Docket No.: 29827/40801 (PATENT--NO FEE)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Norbert Herfert et al.

Application No.: 10/523,086

Filed: February 2, 2005

For: SUPERABSORBENT POLYMERS AND

METHOD OF MANUFACTURING THE

SAME

Confirmation No.: 8509

Art Unit: 1713

Examiner: Michael Bernshteyn

RESPONSE TO OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action of September 13, 2006, please amend the above-identified application as follows. Reconsideration and allowance of the application are respectfully requested.